

TOWN OF HILLSBOROUGH

SINGLE-DAY PREPAID FOOD & BEVERAGE TAX APPLICATION INSTRUCTIONS

Please ensure you have received your approved permit before conducting business within the Town's jurisdiction.

Any questions pertaining to the Town's Single-Day Prepaid Food and Beverage Tax policy may be submitted via e-mail to finance@hillsboroughnc.gov or via phone by calling (919) 296-9450.

TOWN OF HILLSBOROUGH • SINGLE-DAY PREPAID FOOD & BEVERAGE TAX APPLICATION

A) Legal Name of Business _____

*Use individual/owner name if no business name

Doing Business As _____

*Use individual/owner name if no business name

Operator of Business _____

*Provide responsible individual's name (print)

B) Mailing Address _____

Location(s) Where Conducting Business _____

*Provide physical address(es), business name(s), intersection(s), etc. to best describe location

Phone # _____

E-Mail _____

C) Date(s) of Event(s)/Sales: _____

*MM/DD/YYYY, MM/DD/YYYY, etc.

D) Mode of Business:

- Brick & Mortar Stand / Tent
 Door-to-Door Vehicle-Based

Nature of Business _____

*What will you be selling?

Will you sell any prepared food? Yes No

Will you sell any prepared beverages? Yes No

Will you sell any beer and/or wine?

*If yes, you must have a valid beer and/or wine permit on file with the North Carolina ABC Commission

Beer: Yes No

Wine: Yes No

Do you have a valid beer and/or wine permit on file with the North Carolina ABC Commission (*required for beer/wine*)?

Yes No

NC ABC Commission Beer/Wine Permit #*: _____

Leave blank if N/A

**You may obtain your permit # by visiting the following website:*

<https://abc.nc.gov/Permit/RenewRegister>

E) Total Fees (\$15 for each day on line C): _____

F) 12 Digit State Sales Tax # H - _____

*If applicable

G) Signature _____

Print Name _____

Title _____

INSTRUCTIONS FOR THE SINGLE-DAY PREPARED FOOD AND BEVERAGE TAX

APPLICATION FOR THE TOWN OF HILLSBOROUGH

*** All inquiries should be directed to the Town of Hillsborough Finance Department at (919) 296-9450 ***

1. This application is designed for use by itinerant merchants that will be selling prepared food and/or beverages within the Town of Hillsborough. The process allows itinerant merchants to comply with the town's prepared food and beverage tax ordinance, while avoiding the requirement to file a monthly tax report.
2. Nonprofit organizations are not exempt from the legal requirement to collect the town's prepared food and beverage tax, as the tax is levied on the individual consumer (not the merchant/seller). Sales are only exempt if the end-user or consumer of the prepared food and/or beverage is a tax-exempt entity under an appropriate provision of the U.S. Internal Revenue Code.
3. A separate permit must be issued for each day you are selling prepared food and/or beverages in town. You may list multiple dates on the same permit application, but you must pay a separate \$15 prepaid tax for each day of operation.
4. **How to submit your application and payment:**
 - a. **Submit and pay by mail** – Complete, sign, and mail your application and a check to the following address. DO NOT MAIL CASH.
*Town of Hillsborough
Finance Dept., Food & Beverage Tax
P.O. Box 429
Hillsborough, NC 27278*
 - b. **Submit and pay in person** – Visit us at 105 E. Corbin St.
 - c. **Submit and pay online** – Complete, sign, and e-mail an electronic copy of your application finance@hillsboroughnc.gov. Then, visit the Finance Department's website by clicking [here](#), or by navigating to the following URL.

<https://www.hillsboroughnc.gov/government/departments-and-divisions/finance/>

Follow the **"ePay Portal"** links toward the top of the page to be redirected to our payment processor. When submitting payment, please choose **"Prepared Food and Beverage Tax"** in the payment type menu and enter the tax month and year in the comments/memo field. Please call us at (919) 296-9450 with any questions.

5. A person who willfully attempts in any manner to evade a tax imposed under this section or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed five hundred dollars (\$500.00), imprisonment not to exceed six months, or both.

This tax was levied by the Town of Hillsborough Board of Commissioners in accordance with Chapter 449 of the 1993 Session Laws of the North Carolina General Assembly. The resolution levying the tax provides, in part, as follows:

"The board of commissioners of the Town of Hillsborough may, by resolution after not less than 10 days' public notice and a public hearing held pursuant thereto, levy a prepared food and beverage tax of up to one percent (1%) of the sales price of prepared food and beverages sold within the Town of Hillsborough at retail for consumption on or off the premises by a retailer subject to sales tax under G.S. 105-164.4(a)(1). This tax is in addition to State and local sales tax. The tax applies to prepared food and beverages served in the Town of Hillsborough even if the caterer serving them is not a resident of the town; the tax does not apply to prepared food and beverages served outside the town even if the caterer serving it is a resident of the town. The term "prepared food and beverages" means any meals, food, or beverages to which a retailer has added value or has altered its state (other than solely by cooling) by preparing, combining, dividing, heating, or serving, in order to make the food or beverage available for immediate human consumption."